

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2007

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ 4,080,933	\$ -	\$ 202,149	\$ 2,420,272
Cash Received from Premiums/Recoveries	-	(585)	-	-
Cash Received from Miscellaneous Activities	-	709,608	-	-
Payments for Wages & Benefits	(792,458)	-	-	(1,373,527)
Payments for Inventory & Supplies	-	(192,956)	-	-
Payments to Suppliers for Goods & Services	(1,832,127)	-	(168,700)	(1,771,443)
Payments for Risk Transfer	-	(252,879)	-	-
Payments for Loss and Loss Adjustment	-	(304,838)	-	-
Net Cash Provided (Used) by Operating Activities	1,456,348	(41,650)	33,449	(724,698)
Cash Flows from Non-Capital Financing Activities:				
Operating Grants Received	1,383	-	-	109,928
Operating Transfer-In	-	100,000	-	257,054
Operating Transfer-Out	-	-	-	-
Cash Provided by Financing Activities	1,383	100,000	-	366,982
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Capital Assets	141,763	-	-	-
Acquisition/Construction of Capital Assets	(1,050,257)	-	-	-
Capital Contributed by Local Government	406,276	-	-	-
Net Cash Used for Capital and Related Financing Activities	(502,218)	-	-	-
Cash Flows from Investing Activities:				
Receipt of Interest	-	438,134	-	-
Sale of Investment Securities	1,418,842	8,644,386	71,728	150,156
Purchase of Investment Securities	(2,777,873)	(9,141,784)	(131,939)	(31,632)
Cash Provided (Used) by Investing Activities	(1,359,031)	(59,264)	(60,211)	118,524
Net Increase (Decrease) in Cash and Cash Equivalents	(403,518)	(914)	(26,762)	(239,192)
Cash and Cash Equivalents at Beginning of Year	2,484,530	2,386	125,579	262,884
Cash and Cash Equivalents at End of Year	\$ 2,081,012	\$ 1,472	\$ 98,817	\$ 23,692
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Net Operating Income (Loss)	\$ 181,975	\$ (43,438)	\$ 1,903	\$ (656,980)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	1,111,067	-	-	6,472
(Increase) Decrease in Receivables	123,812	102	15,399	(57,788)
(Increase) Decrease in Inventories	7,002	-	17,079	(4,865)
(Increase) Decrease in Prepaids	(6,847)	1,904	-	(46,301)
Increase (Decrease) in Payables	39,339	(218)	(932)	34,764
Total Adjustments	1,274,373	1,788	31,546	(67,718)
Net Cash Provided (Used) by Operating Activities	\$ 1,456,348	\$ (41,650)	\$ 33,449	\$ (724,698)
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets from Government	\$ 406,276			
Loss on Disposal of Capital Assets				

See Accompanying Notes to Financial Statements

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2007

	County Insurance	Information Services	Totals
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ -	\$ 1,308,513	\$ 8,011,867
Cash Received from Premiums/Recoveries	579,641	-	579,056
Cash Received from Miscellaneous Activities	-	177,989	887,597
Payments for Wages & Benefits	-	(825,981)	(2,991,966)
Payments for Inventory & Supplies	(238,573)	(5,464)	(436,993)
Payments to Suppliers for Goods & Services	-	(732,088)	(4,504,358)
Payments for Risk Transfer	(39,954)	-	(292,833)
Payments for Loss and Loss Adjustment	(124,736)	-	(429,574)
Net Cash Provided (Used) by Operating Activities	176,378	(77,031)	822,796
Cash Flows from Non-Capital Financing Activities:			
Operating Grants Received	-	-	111,311
Operating Transfer-In	-	374,639	731,693
Operating Transfer-Out	-	(350,000)	(350,000)
Cash Provided by Financing Activities	-	24,639	493,004
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Sale of Capital Assets	-	-	141,763
Acquisition/Construction of Capital Assets	-	(21,975)	(1,072,232)
Capital Contributed by Local Government	-	-	406,276
Net Cash Used for Capital and Related Financing Activities	-	(21,975)	(524,193)
Cash Flows from Investing Activities:			
Receipt of Interest	68,811	-	506,945
Sale of Investment Securities	1,560,680	217,889	12,063,681
Purchase of Investment Securities	(1,805,869)	(300,172)	(14,189,269)
Cash Provided (Used) by Investing Activities	(176,378)	(82,283)	(1,618,643)
Net Increase (Decrease) in Cash and Cash Equivalents	-	(156,650)	(827,036)
Cash and Cash Equivalents at Beginning of Year	35,000	381,467	3,291,846
Cash and Cash Equivalents at End of Year	\$35,000	\$ 224,817	\$ 2,464,810
Reconciliation of Operating Income (Loss) to Net Cash Provided by			
Net Operating Income (Loss)	\$ 182,670	\$ (162,971)	\$ (496,841)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	-	113,954	1,231,493
(Increase) Decrease in Receivables	290	20,010	101,825
(Increase) Decrease in Inventories	-	-	19,216
(Increase) Decrease in Prepaids	693	(25,504)	(76,055)
Increase (Decrease) in Payables	(7,275)	(22,520)	43,158
Total Adjustments	(6,292)	85,940	1,319,637
Net Cash Provided (Used) by Operating Activities	\$ 176,378	\$ (77,031)	\$ 822,796
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets from Government		\$ (72,677)	
Loss on Disposal of Capital Assets		(4,244)	

See Accompanying Notes to Financial Statements